

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 7
	:	
DECURTIS HOLDINGS LLC, <i>et al.</i> , ¹	:	Case No. 23-10548 (JKS)
	:	
Debtors.	:	Jointly Administered
	:	
	:	Hearing Date: To be heard with TFR
	:	Objection Deadline: TBD

**FIRST AND FINAL APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF GIULIANO, MILLER & COMPANY, LLC,
AS ACCOUNTANTS AND FINANCIAL ADVISORS TO THE CHAPTER 7 TRUSTEE,
FOR THE PERIOD AUGUST 29, 2023 THROUGH AUGUST 27, 2025**

Name of Applicant:	<u>Giuliano Miller and Company, LLC.</u>
Authorized to Provide Professional Services to:	<u>Alfred T. Giuliano, Chapter 7 Trustee</u>
Date of Retention:	<u>December 26, 2023, Effective</u> <u>August 29, 2023</u>
Period for which compensation and reimbursement is sought:	<u>August 29, 2023 through August 27, 2025</u>
Amount of Compensation sought as actual, reasonable and necessary:	\$ <u>9,487.00</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ <u>39.40</u>

This is a: _____ x Final Application

Time spent preparing the fee Application was 0.6 hours, totaling \$417.00.

NO PRIOR FEE APPLICATIONS FILED.

¹ The Debtors in these cases, along with the last four digits of each Debtor's tax identification number, as applicable are: DeCurtis Holdings LLC (2384) and DeCurtis LLC (9241).

ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROFESSIONAL
AUGUST 29, 2023 THROUGH AUGUST 27, 2025

Name of Professional	Position of Applicant/ Certifications	BS/BA Degree	Total Hours Billed	Hourly Rate (\$)	Amount (\$)
Donna M. Miller	Manager CPA, CIRA, MBA, CDBV	1980	1.6	600	960.00
			1.9	695	1,320.50
Dana M. Roach	Senior Staff	2000	6.5	500	3,250.00
			0.5	550	275.00
			0.1	590	59.00
Marc S. Giuliano	IT Staff	1984	6.0	335	2,010.00
			4.3	375	1,612.50
TOTAL:			20.9	-	\$9,487.00

ATTACHMENT B – LOCAL FORM 102/RULE 2016-2
COMPENSATION BY PROJECT CATEGORY
AUGUST 29, 2023 THROUGH AUGUST 27, 2025

PROJECT CATEGORY	TOTAL HOURS	FEES (\$)
1. 951-Case Background/ Administration - Review case documents, and review case status.	1.7	1,029.50
2. 952-Insurance & Bank Account Analysis - Review bank statement activity, review for insurance premium refunds, and assist with insurance audits.	0.4	200.00
3. 955-Fee Applications – Prepare firm’s fee Applications.	0.6	417.00
4. 957-Preference & Fraudulent Transfers - Prepare analyses for preferences and fraudulent transfers.	10.3	3,622.50
5. 962-Tax Preparation and Services – Review and respond to various tax notices (including income, payroll, sales and use), prepare and file returns, provide tax advisory services.	1.4	944.00
6. 972-Retirement Plan (401K) – Assist Trustee to terminate 401(K) Plan and related matters.	6.5	3,274.00
Total:	20.9	\$9,487.00

ATTACHMENT B - LOCAL FORM 102/RULE 2016-2
EXPENSE SUMMARY
AUGUST 29, 2023 THROUGH AUGUST 27, 2025

EXPENSE CATEGORY	SERVICE PROVIDER/ DESCRIPTION	TOTAL EXPENSES (\$)
In-house Copying	394 copies @ \$.10 each	39.40
Grand Total:		\$39.40

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**FIRST AND FINAL APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF GIULIANO, MILLER & COMPANY, LLC,
AS ACCOUNTANTS AND FINANCIAL ADVISORS TO THE CHAPTER 7 TRUSTEE,
FOR THE PERIOD AUGUST 29, 2023 THROUGH AUGUST 27, 2025**

Giuliano Miller and Company, LLC, Accountants and Financial Advisors to Alfred T. Giuliano, Chapter 7 Trustee for the estate of DeCurtis Holdings, LLC, et al. (“Trustee”), hereby submits its First And Final Application for Compensation And Reimbursement Of Expenses, As Accountants And Financial Advisors To The Trustee, For The Period August 29, 2023 Through August 27, 2025 (the “Application”) and, in support thereof, states:

1. This Court has jurisdiction to hear this matter pursuant to 28 U.S.C. §§ 157 and 1334, 11 U.S.C. §§ 328, 330 and 331, Bankruptcy Rule 2016.

2. During the period covered by this Application, Applicant provided accounting and financial advisory services to the Trustee in connection with the estate of the Debtors. By this Application, GMCO seeks a first and final allowance of compensation in the amount of \$9,487.00 and actual and necessary expenses in the amount of \$39.40, for a total allowance of \$9,526.40, and payment of the unpaid amount of such fees and expenses for the period of August 29, 2023 through

¹ The Debtors in these cases, along with the last four digits of each Debtor’s tax identification number, as applicable are: DeCurtis Holdings LLC (2384) and DeCurtis LLC (9241).

August 27, 2025 (the "Application Period"). In support of this Application, GMCO respectfully represents as follows:

Background

3. On April 30, 2023, (the "Petition Date"), the Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. The cases were converted to Chapter 7 proceedings by order entered August 29, 2023.

4. On August 29, 2023, the Office of the United States Trustee appointed Alfred T. Giuliano as Chapter 7 Trustee for the cases, which appointment remains in effect [Docket No. 546].

5. On December 26, 2023, this Court entered an Order approving the employment of GMCO as Accountants and Financial Advisors for the Trustee (the "Retention Order") effective as of August 29, 2023 [Docket No. 756]. The Retention Order authorizes GMCO to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses it incurred.

6. GMCO submits this Application to the Bankruptcy Court for a first and final allowance of reasonable compensation for actual and necessary professional services provided to the Trustee and for reimbursement of actual and necessary out-of-pocket expenses incurred during the Application Period. All included services and costs for which GMCO seeks compensation were performed for, or on behalf of, the Trustee during the Application Period.

7. At all relevant times, GMCO has been a disinterested person as that term is defined in Section 101(14) of the Bankruptcy Code and has not represented nor held any interest adverse to these estates.

8. Furthermore, no payments have heretofore been made or promised to GMCO for services rendered or to be rendered in any capacity whatsoever in connection with these cases. There is no agreement or understanding between GMCO and any other person other than among the members of GMCO for the sharing of compensation to be received for services rendered in these cases.

9. The employees of GMCO who have rendered professional services in this case during the Application Period are listed in **Attachment B** of this Application, which form is included directly behind the cover sheet of this Application. In compliance with the Retention Order, the terms of GMCO's employment are as follows: GMCO charges accounting fees on an hourly basis at its normal and customary hourly rates, which are set in accordance with each accountant's position, seniority and expertise. For each professional, years of professional experience, hourly rate and total hours of service rendered are detailed in **Attachment B** of this Application.

10. During the Application Period, GMCO provided accounting and financial advisory services to the Trustee in connection with the estates of the Debtors. The services performed by GMCO on behalf of the Trustee include, without limitation, the following:

- a. Reviewed Debtors' bank statements and records for possible preference matters to pursue. The information was presented to the Trustee for a decision regarding preference matters.
- b. Reviewed the income tax structure and Debtors' records for the possible preparation of income tax returns.
- c. Reviewed for the status of the 401k plan and to determine that Forms 5500 were filed.

11. The nature of the work performed by these persons is fully detailed in the billing entries kept by each accountant and paraprofessional. The detailed billing entries are attached hereto and made a part hereof as **Exhibit “A”**. In accordance with Local Rule 2016-2, a summary and breakdown by project category of the services performed is set forth in **Attachment B** located directly behind the coversheet of this motion. The fees for travel time, if any, have been reduced by one-half in accordance with Local Rule 2016-2, and this adjustment, if any, is reflected in the net fees on **Attachment B**.

12. Applicant charged its normal hourly rates for work of this type. The reasonable value of the services rendered by the Applicant to the Trustee is \$9,487.00.

13. In accordance with Local Rule 2016-2, a summary of actual and necessary expenses incurred by GMCO for the Application Period is also set forth in **Attachment B**. GMCO adjusted the copying costs to comport with the Court’s allowance of \$.10 per page.

14. In accordance with Local Rule 2016-2, GMCO certifies that this Motion complies with the Local Rules. See Affidavit of Donna M. Miller attached hereto as **Exhibit “B”**.

Relief Requested

15. GMCO seeks a first and final allowance and payment of \$9,487.00 in fees, and reimbursement of \$39.40 in actual expenses for the period August 29, 2023 through August 27, 2025.

16. Pursuant to Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by GMCO for its accounting fees and costs is fair and reasonable given (a) the complexity of the case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a

case under this title. See 11 U.S.C. § 330. Furthermore, the request for reimbursement of expenses is for disbursements made by GMCO.

17. The Court is authorized to award compensation and allow an interim distribution of the compensation pursuant to 11 U.S.C. § 331.

WHEREFORE, GMCO respectfully request that the Court enter the Order submitted herewith granting GMCO, for the period August 29, 2023 through August 27, 2025, a first and final allowance of \$9,487.00 as compensation for actual and necessary services rendered, and \$39.40 for reimbursement of actual expenses, for a total of \$9,526.40 and grant such other and further relief as this Court may deem just and proper.

Giuliano Miller and Company, LLC

Dated: September 15, 2025

By: /s/ Donna M. Miller
Donna M. Miller, CPA, MBA,
CIRA, CDBV